

**ST. GABRIEL HEALTH CLINIC, INC.**  
**AUDITED FINANCIAL STATEMENTS**  
**FEBRUARY 29, 2012 and 2011**

ST. GABRIEL HEALTH CLINIC, INC.  
February 29, 2012 and 2011  
TABLE OF CONTENTS

	EXHIBIT	PAGE( S )
Independent Auditor's Report		1 - 2
Statement of Financial Position	I	3
Statement of Activities	II	4
Statement of Cash Flows	III	5
Schedule of Functional Expenses	IV	6
Notes to the Financial Statements		7 - 12
 SUPPLEMENTARY INFORMATION	 SCHEDULE	
Schedule of Health Care Services Expenses	A	14
Schedule of Management and General Expenses	B	15
Schedule of Expenditures of Federal Awards		16
Notes to Schedule of Expenditures of Federal Awards		17
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards		18 - 19
Independent Auditor's Report on Compliance with Requirements that Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133		20 - 21
Summary Schedule of Prior Year Findings		22
Schedule of Findings and Questioned Costs		23

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of  
St. Gabriel Health Clinic, Inc.  
St. Gabriel, Louisiana

We have audited the accompanying statement of financial position of St. Gabriel Health Clinic, Inc. (a nonprofit organization) as of February 29, 2012, and the related statement of activities, cash flows, and functional expenses for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year summarized comparative financial statements of St. Gabriel Health Clinic, Inc. as of February 28, 2011 dated June 10, 2011 expressed an unqualified opinion.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of St. Gabriel Health Clinic, Inc., as of February 29, 2012, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 28, 2012, on our consideration of St. Gabriel Health Clinic, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedules on pages 14 through 15 are presented for purposes of additional analysis and are not a required part of the financial statements of the Organization. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Bent, Fink, White & Co

May 28, 2012

## EXHIBIT I

ST. GABRIEL HEALTH CLINIC, INC.  
Statement of Financial Position  
February 29, 2012 and 2011

<u>ASSETS</u>	<u>2012</u>	<u>2011</u>
Current Assets:		
Cash and cash equivalents	\$ 146,173	\$ 75,595
Certificate of deposit	10,000	-
Patient care receivables, less allowance of \$(432,349) for doubtful accounts	391,956	167,072
Accounts receivable, other	71	1,394
Prepaid expenses	<u>650</u>	<u>650</u>
Total Current Assets	<u>548,850</u>	<u>244,711</u>
Fixed Assets:		
Land	15,000	15,000
Building and improvements	497,842	497,842
Furniture and equipment	436,529	436,529
Vehicles	<u>24,880</u>	<u>24,880</u>
	974,251	974,251
Less: Accumulated depreciation	<u>(509,488)</u>	<u>(440,893)</u>
Net Fixed Assets	<u>464,763</u>	<u>533,358</u>
TOTAL ASSETS	<u>\$ 1,013,613</u>	<u>\$ 778,069</u>
 <u>LIABILITIES AND NET ASSETS</u>		
Current Liabilities:		
Accounts payable	\$ 130,446	\$ 126,303
Salaries payable	74,885	39,974
Payroll taxes payable	20,534	8,267
Notes payable, current portion	-	6,585
Capital leases payable, current portion	<u>-</u>	<u>45,923</u>
Total Current Liabilities:	<u>225,865</u>	<u>227,052</u>
Long-Term Liabilities		
Notes payable	-	7,141
Capital lease payable	-	57,945
Less: current portion	<u>-</u>	<u>(52,508)</u>
Total Long-Term Liabilities	<u>-</u>	<u>12,578</u>
Total Liabilities	<u>225,865</u>	<u>239,630</u>
Net Assets:		
Unrestricted		
Undesignated (operating)	<u>787,748</u>	<u>538,439</u>
Total Net Assets	<u>787,748</u>	<u>538,439</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 1,013,613</u>	<u>\$ 778,069</u>

The accompanying notes are an integral part of these financial statements.

## EXHIBIT II

ST. GABRIEL HEALTH CLINIC, INC.  
Statement of Activities  
For the Year Ended February 29, 2012 and 2011

	<u>2012</u>	<u>2011</u>
SUPPORT AND REVENUES (Note 2)		
Support:		
Grants and contracts	\$ <u>560,002</u>	\$ <u>941,083</u>
Total Support	<u>560,002</u>	<u>941,083</u>
Revenue:		
Health care services, net of charity, bad debts and contractual adjustments of \$1,277,298	1,487,359	723,430
Other income	<u>49,606</u>	<u>2,428</u>
Total Revenue	<u>1,536,965</u>	<u>725,858</u>
TOTAL SUPPORT AND REVENUES	<u>2,096,967</u>	<u>1,666,941</u>
EXPENSES		
Program Services		
Health care services	<u>975,164</u>	<u>691,418</u>
Total Program Services	<u>975,164</u>	<u>691,418</u>
Supporting Services		
Management and general	<u>933,375</u>	<u>616,210</u>
Total Supporting Services	<u>933,375</u>	<u>616,210</u>
TOTAL EXPENSES	<u>1,908,539</u>	<u>1,307,628</u>
Change in Net Assets	188,428	359,313
Net Assets, Beginning of Year	538,439	186,810
Prior period adjustment	<u>60,881</u>	<u>(7,684)</u>
Net Assets, as restated	<u>599,320</u>	<u>179,126</u>
NET ASSETS, END OF YEAR	\$ <u>787,748</u>	\$ <u>538,439</u>

The accompanying notes are an integral part of these financial statements.

## EXHIBIT III

ST. GABRIEL HEALTH CLINIC, INC.  
Statement of Cash Flows  
For the Year Ended February 29, 2012 and 2011

## CASH FLOWS PROVIDED BY (USED IN) OPERATING ACTIVITIES:

	2012	2011
Changes in Net Assets	\$ 188,428	\$ 359,313
Adjustments to reconcile changes in assets to net cash provided by(used in) operating activities:		
Depreciation expense	68,594	42,775
Prior period adjustment	60,881	(7,684)
Decrease (increase) in:		
Patient care receivables	(224,884)	(101,023)
Grants and contracts receivable	-	19,367
Accounts receivable, other	1,323	(1,704)
Increase (decrease) in:		
Accounts payable	4,143	(44,959)
Salaries payable	34,911	39,974
Payroll taxes payable	17,882	1,152
Other liabilities	(5,614)	2,018
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>145,664</u>	<u>309,229</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of investments	(10,000)	-
Acquisition of fixed assets	-	(304,291)
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	<u>(10,000)</u>	<u>(304,291)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Principal reduction in notes payable and capital leases	(65,086)	(6,265)
NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES	<u>(65,086)</u>	<u>(6,265)</u>
NET INCREASE (DECREASE) IN CASH	70,578	(1,327)
CASH, BEGINNING OF YEAR	<u>75,595</u>	<u>76,922</u>
CASH, END OF YEAR	<u>\$ 146,173</u>	<u>\$ 75,595</u>
<u>Supplemental Disclosure of Cash Flow Information:</u>		
Cash paid during the year for:		
Interest	<u>\$ 324</u>	<u>\$ 529</u>

The accompanying notes are an integral part of these financial statements.

## EXHIBIT IV

ST. GABRIEL HEALTH CLINIC, INC.  
Schedule of Functional Expenses  
For the Year Ended February 29, 2012 and 2011

	Health Care Services	Total Program Services	Management and General	2012	2011
Personnel	\$ 716,806	716,806	446,418	\$ 1,163,224	\$ 749,240
Fringe benefits	53,679	53,679	68,158	121,837	82,174
Travel	-	-	31,758	31,758	19,603
Supplies	31,904	31,904	80,741	112,645	85,646
Contractual	144,822	144,822	71,370	216,192	161,641
Legal and accounting	-	-	16,277	16,277	18,396
Dues and subscriptions	-	-	6,352	6,352	7,922
Printing	-	-	-	-	1,876
Repairs and maintenance	-	-	50,965	50,965	38,057
Insurance	-	-	22,903	22,903	13,213
Staff recruitment	-	-	5,458	5,458	5,907
Advertisement	906	906	24,482	25,388	3,941
Utilities	-	-	12,460	12,460	3,181
Continuing education	2,051	2,051	-	2,051	9,957
Communications	2,143	2,143	32,399	34,542	27,532
Licenses and fees	-	-	3,351	3,351	716
Space cost	-	-	4,853	4,853	15,841
Interest	-	-	324	324	529
Bank charges	689	689	492	1,181	3,027
Moving expenses	-	-	-	-	3,000
Board expenses	-	-	1,884	1,884	1,992
Other	5,283	5,283	1,017	6,300	7,257
Total expenses before depreciation	958,283	958,283	881,662	1,839,945	1,260,648
Depreciation	16,881	16,881	51,713	68,594	46,980
Total Expenses	\$ <u>975,164</u>	<u>975,164</u>	<u>933,375</u>	\$ <u>1,908,539</u>	\$ <u>1,307,628</u>

The accompanying notes are an integral part of these financial statements.



ST. GABRIEL HEALTH CLINIC, INC.  
Notes to the Financial Statements  
February 29, 2012

NOTE 1 - ABOUT THE ORGANIZATION

St. Gabriel Health Clinic, Inc. (SGHC), a non-profit corporation, was incorporated in the State of Louisiana as of March 4, 1993. The primary purpose of the Corporation is to deliver primary health services to individuals and families. SGHC provides comprehensive primary health care to area residents, with particular care for the socio-economically disadvantaged. The area served consists of East Iberville and East Ascension Parishes and the surrounding areas. The services are provided through an outpatient clinic, with a referral program, health education and limited medical services for hospitalization.

The fiscal year of SGHC is March 1 to February 28.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- A. Basis of Accounting - The financial statements of St. Gabriel Health Clinic, Inc., are presented on the accrual basis of accounting.
- B. Basis of Presentation - The organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.
- C. Cash and Cash Equivalents - For purposes of the statement of cash flows, cash equivalents include time deposits, certificates of deposit, and all highly liquid debt instruments with original maturities of three months or less that are not restricted for specific purposes.
- D. Donated Property and Equipment - Donations of property and equipment are recorded as support at their estimated fair value at the date of donation. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies temporarily restricted net assets to unrestricted net assets at that time.
- E. Donated Services - Donated services are recognized as contributions in accordance with SFAS No. 116, Accounting for Contributions Received and Contributions Made, if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Center.
- F. Expense Allocation - The cost of providing various programs and other activities have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

ST. GABRIEL HEALTH CLINIC, INC.  
Notes to the Financial Statements  
February 29, 2012

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- G. Fund Accounting - The accounts of the Organization are maintained in accordance with the principles of fund accounting. Under fund accounting, resources for various purposes are classified for accounting and reporting purposes into funds established according to their nature and purpose. Separate accounts are maintained for each fund; however, in the accompanying financial statements, funds that have similar characteristics have been combined into fund groups.
- H. Property and Equipment - Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Acquisitions in excess of \$5000 are capitalized. Property, furniture, equipment and buildings are depreciated over their useful lives ranging from 5 to 30 years.

Acquisition of non-expendable property are treated as expenditures of the program in the period the costs are incurred, and the assets values are reported in fixed assets. Property acquired is considered owned by the Organization while used in the program for which it was purchased or in future authorized programs. However, the federal government has a reversionary interest in property purchased or acquired with federal funds; its disposition as well as the ownership of any proceeds therefrom is subjected to the regulations of the funding source.

- I. Restricted and Unrestricted Revenue and Support - Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions. Federal grant awards are classified as refundable advances until expended for the purposes of the grants since they are conditional promises to give.
- J. Employee's Annual Leave - SGHC does not charge annual leave earned by employees which has not been used by them at the end of a period to the period that the leave is earned. It is expensed in the period in which the employees used the leave. See Note 8.
- K. Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.
- L. Patient Service Fees - Revenue for services rendered to patients are recorded at standard rates established by the Organization. The difference between standard rates and the amounts collected from third-party payers and patients qualifying as Poverty Patients is charged as an adjustment to gross revenues.
- M. Reclassifications - Certain amounts in the prior year financial statements have been reclassified for comparative purposes to conform with the presentation in the current year financial statements.
- N. Allowance for Doubtful Accounts - The Organization provides an allowance for doubtful accounts based upon a review of outstanding patient receivables, historical collection information and existing economic conditions. Accounts are considered delinquent and subsequently written off as bad debts based on individual credit evaluation and specific circumstances of the account.

ST. GABRIEL HEALTH CLINIC, INC.  
Notes to the Financial Statements  
February 29, 2012

NOTE 3 - FINANCIAL INSTRUMENTS

The following methods and assumptions were used by the Center in estimating its fair value disclosures for financial instruments:

Cash and cash equivalents: the carrying amounts reported in the statement of financial position approximate fair values because of the short maturities of those instruments.

The estimated fair values of the Center's financial instruments, none of which are held for trading purposes, are as follows:

Financial assets:	<u>Carrying Amount</u>	<u>Fair Value</u>
Cash and cash equivalents	\$ 146,173	\$ 146,173

NOTE 4 - CONCENTRATIONS OF CREDIT RISK ARISING FROM DEPOSITS IN EXCESS  
OF INSURED LIMITS

The Organization maintains its cash balances in one (1) financial institution located in Louisiana. The balances are insured by the Federal Deposit Insurance Corporation up to \$250,000. At February 29, 2012, the Organization did not have any uninsured cash balances.

NOTE 5 - PATIENT RECEIVABLES

The amount of net patient care receivable at February 29, 2012 was \$391,956. Management feels that the actual collectability of the accounts receivable from patients will be realized in the amount as shown in the statement of financial position.

NOTE 6 - FIXED ASSETS

The following is a summary schedule of fixed assets and related accumulated depreciation carried in the general property fund.

<u>Assets</u>	
Land	\$ 15,000
Building and improvements	497,842
Furniture and Equipment	436,529
Vehicles	<u>24,880</u>
Total Property and Equipment	974,251
Less: Accumulated Depreciation	<u>(509,488)</u>
Net Property and Equipment	<u>\$ 464,763</u>

ST. GABRIEL HEALTH CLINIC, INC.  
Notes to the Financial Statements  
February 29, 2012

NOTE 7 - CORPORATE INCOME TAXES

The Organization is exempt from corporate Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and from Louisiana income taxes. Therefore, no provision has been made for Federal or Louisiana corporate income taxes in the accompanying financial statements. It is management's opinion that there are no activities that would subject the Organization to the unrelated business income tax.

NOTE 8 - COMMITMENTS AND CONTINGENCIES

Annual Leave

The cost of employee's unused annual leave at February 29, 2012 is not included in the financial statements. See Note 2.J. above. If the leave were included in the financial statements, it would affect the financial statements by the amount of the leave by ( a ) increasing expenses, ( b ) decreasing the excess of support and revenues over expenses and ( c ) increasing accrued liabilities.

NOTE 9 - SUMMARY OF FUNDING AND SUPPORT

St. Gabriel Health Clinic, Inc.'s operations are funded primarily through restricted grants from the U. S. Department of Health and Human Services. Other grants and contracts are received from state and local government agencies. The grants and contracts for the current period are shown below.

Source	Grant Number	Period	Amount
U.S. Dept. of HHS (Health Center Cluster)	H80CS00551	3/1/11-2/28/12	\$ 506,623
U.S. Dept. of HHS - Affordable Care Act - Health Center Planning Grant	H80CS00551	3/1/11-2/28/12	35,000
State of Louisiana - Dept of Health & Hospitals	N/A	N/A	5,193
Louisiana Primary Care Association	N/A	N/A	686
City of St. Gabriel	N/A	N/A	12,500
TOTALS			<u>\$ 560,002</u>

ST. GABRIEL HEALTH CLINIC, INC.  
Notes to the Financial Statements  
February 29, 2012

NOTE 10 - LITIGATION

St. Gabriel Health Clinic, Inc. maintains general liability, property, managed care professional liability, directors and officers and other insurance coverage in amounts the Company believes to be adequate.

In the ordinary course of its business, St. Gabriel Health Clinic, Inc. is a party to claims and legal actions by enrollees, providers and others. After consulting with legal counsel, the Company is of the opinion that any liability that may ultimately be incurred as a result of these claims, legal actions, audits or investigations will not have a material adverse effect on the financial position or results of operations of St. Gabriel Health Clinic, Inc.

NOTE 11 - ADVERTISING

St. Gabriel Health Clinic, Inc. uses advertising to promote its programs among the communities it serves. The production costs of advertising are expensed as incurred. During the year ending February 29, 2012, advertising cost totaled \$25,387.

NOTE 12 - CONCENTRATION OF CONTRIBUTIONS OR GRANTS

Approximately 28% of the Organization's funding is provided by direct grants from the U. S. Department of Health and Human Services.

NOTE 13 - GRANT BALANCES AND GRANT CONDITIONS

The Organization has responsibility for expending grant funds in accordance with specified instructions from its funding sources. Any deficits resulting from over expenditures and/or questioned costs are the responsibility of the Organization.

Any unexpended grant funds at the end of the grant period may be refundable or carried over to the following period at the discretion of the funding sources.

Notwithstanding the audits by independent certified public accountants, all costs included in this report remain subject to audit by the agencies providing financial support within the limits of the Single Audit Act of 1996, as amended. The determination as to whether costs will be allowable or unallowable under the grants will be made by representatives of the funding sources having authority to make and enforce contracts.

NOTE 14 - NEW ACCOUNTING PRONOUNCEMENTS

In July 2011, the FASB issued ASU 2011-07, *Health Care Entities: Presentation and Disclosure of Patient Service Revenue, Provisions for Bad Debts, and the Allowance for Doubtful Accounts for Certain Health Care Entities*. This ASU will change the Clinic's presentation of the provision for uncollectible accounts in the consolidated statements of operations from an operating expense to a deduction from net patient service revenue. It also expands disclosures regarding policies for recognizing revenue, assessing contra revenue line items, and activity in the allowance for uncollectible accounts. The Clinic expects to adopt this ASU in fiscal 2013.

ST. GABRIEL HEALTH CLINIC, INC.  
Notes to the Financial Statements  
February 29, 2012

NOTE 15 - PRIOR PERIOD ADJUSTMENT

Prior period adjustments consisted of the following at February 29, 2012:

Write-off of prior year capital lease on modular building returned to vendor	\$ 57,945
Write-off of prior year accounts payable for settled debt	<u>2,936</u>
TOTALS	<u>\$ 60,881</u>

NOTE 16 - SUBSEQUENT EVENTS

Subsequent events have been evaluated through May 28, 2012, which represents the date the financial statements were available to be issued. Subsequent events after that date have not been evaluated.

## SUPPLEMENTARY INFORMATION

SCHEDULE A

ST. GABRIEL HEALTH CLINIC, INC.  
Schedule of Health Care Services Expenses  
For the Year Ended February 29, 2012

<u>EXPENSES</u>	<u>Health and Human Services Grants</u>	<u>Adolescent School Health Grant</u>	<u>Total</u>
Personnel	\$ 481,178	235,628	\$ 716,806
Fringe benefits	53,679	-	53,679
Supplies	31,369	535	31,904
Contractual	137,111	7,711	144,822
Repairs and maintenance	-	-	-
Advertisement	906	-	906
Continuing education	2,051	-	2,051
Communications	-	2,143	2,143
Bank and finance charges	-	689	689
Other	<u>5,189</u>	<u>94</u>	<u>5,283</u>
Total Expenses	711,483	246,800	958,283
Fixed Assets			
Acquisitions	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses	<u>\$ 711,483</u>	<u>246,800</u>	<u>\$ 958,283</u>



SCHEDULE B

ST. GABRIEL HEALTH CLINIC, INC.  
Schedule of Management and General Expenses  
For the Year Ended February 29, 2012

EXPENSES

Personnel	\$ 446,418
Fringe benefits	68,158
Travel	31,758
Supplies	80,741
Contractual	71,370
Legal and accounting	16,277
Dues and subscriptions	6,352
Repairs and maintenance	50,965
Insurance	22,903
Staff recruitment	5,458
Advertisement	24,482
Utilities	12,460
Communications	32,399
License, taxes and fees	3,351
Space cost	4,853
Interest	324
Bank and finance charges	492
Board expenses	1,884
Other	<u>1,017</u>
Total Expenses	\$ <u>881,662</u>

ST. GABRIEL HEALTH CLINIC, INC.  
Schedule of Expenditures of Federal Awards  
For the Year Ended February 29, 2012

Federal Grant/ Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Grant Number	Federal Expenditures
<u>U.S. Department of Health and Human Services</u>			
<u>Health Resource &amp; Service Administration</u>			
<u>Bureau of Primary Health Care</u>			
Direct Grants:			
Health Center Cluster	93.224	H80CS00551	\$ 506,623
Affordable Care Act - Health Center Planning Grant	93.527	H80CS00551	\$ 35,000
			<u>541,623</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>541,623</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 541,623</u>

ST. GABRIEL HEALTH CLINIC, INC.  
Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended February 29, 2012

BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the schedule) has been generally prepared on the accrual basis of accounting. The purpose of the schedule is to present a summary of those activities represented by St. Gabriel Health Clinic, Inc., for the year ended February 29, 2012, which have been financed by the U.S. Government (federal awards). For the purpose of the schedule, federal awards include all federal assistance and procurement relationships entered into directly between St. Gabriel Health Clinic, Inc., it is not intended to and does not present either the financial position or the changes in net assets of St. Gabriel Health Clinic, Inc.



**BANKS, FINLEY,  
WHITE & CO.**  
CERTIFIED PUBLIC ACCOUNTANTS

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors of  
St. Gabriel Health Clinic, Inc.  
St. Gabriel, Louisiana

We have audited the financial statements of St. Gabriel Health Clinic, Inc. (a nonprofit organization) as of and for the year ended February 29, 2012, and have issued our report thereon dated May 28, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered St. Gabriel Health Clinic, Inc.'s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of St. Gabriel Health Clinic, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether St. Gabriel Health Clinic, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the Board of Directors, others within the entity, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

*Barr, Riley, White & Co*

May 28, 2012





INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE  
A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL  
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Board of Directors of  
St. Gabriel Health Clinic, Inc.  
St. Gabriel, Louisiana

Compliance

We have audited St. Gabriel Health Clinic, Inc.'s compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended February 29, 2012. St. Gabriel Health Clinic, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of St. Gabriel Health Clinic, Inc.'s management. Our responsibility is to express an opinion on St. Gabriel Health Clinic, Inc.'s compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and *OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about St. Gabriel Health Clinic, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on St. Gabriel Health Clinic, Inc.'s compliance with those requirements.

In our opinion, St. Gabriel Health Clinic, Inc. complied, in all material respects, with compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended February 29, 2012.

Internal Control Over Compliance

Management of St. Gabriel Health Clinic, Inc., is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered St. Gabriel Health Clinic, Inc.'s internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of St. Gabriel Health Clinic, Inc.'s internal control over compliance.

*A deficiency in internal control* over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, the Board of Directors, others within the entity, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties

*Barr, Fry, White & Co*

May 28, 2012

ST. GABRIEL HEALTH CLINIC, INC.  
Summary Schedule of Prior Audit Findings  
Year Ended February 29, 2012

2011-01  
Status: Corrected

2011-02  
Status: Corrected



ST. GABRIEL HEALTH CLINIC, INC.  
Schedule of Findings and Questioned Costs  
Year Ended February 29, 2012

Section 1: Summary of Auditor's Results

- |    |  |             |
|----|--|-------------|
| 1. | Type of auditor's report issued on the financial statements.                           | Unqualified |
| 2. | Material noncompliance relating to the financial statements.                           | None        |
| 3. | Internal control over financial reporting:   |             |
|    | a. Material weaknesses identified?   | No          |
|    | b. Significant deficiency identified that is not considered to be a material weakness? | No          |

Federal Awards:

- |    |  |             |
|----|--|-------------|
| 4. | Type of auditor's report issued on compliance for major federal programs               | Unqualified |
| 5. | Internal control over major programs:  |             |
|    | a. Material weaknesses identified?   | No          |
|    | b. Significant deficiency identified that is not considered to be a material weakness? | No          |
| 6. | Any audit findings reported as required by Section .510(a ) of Circular A-133?         | No          |
| 7. | Federal programs identified as major programs:   |             |
|    | CFDA #93.224, U.S. Department of Health and Human Services; Health Center Cluster      |             |
| 8. | The dollar threshold used to distinguish between type A and Type B programs:           | \$300,000   |
| 9. | Auditee did not qualify as a low-risk auditee.   |             |

Section 2 - Findings - Financial Statements Audit

NONE

Section 3 - Findings and Questioned Costs - Major Federal Award Program Audit

NONE

FORM **SF-SAC**  
(5-18-2010)U.S. DEPT. OF COMM.— Econ. and Stat. Admin.— U.S. CENSUS BUREAU  
ACTING AS COLLECTING AGENT FOR  
OFFICE OF MANAGEMENT AND BUDGET**Data Collection Form for Reporting on  
AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS  
for Fiscal Year Ending Dates in 2010, 2011, or 2012**

▶ Complete this form, as required by OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations."

**PART I GENERAL INFORMATION (To be completed by auditee, except for Items 6, 7, and 8)**

<b>1.</b> Fiscal period ending date for this submission Month Day Year 02 / 29 / 2012	<b>2.</b> Type of Circular A-133 audit 1 <input checked="" type="checkbox"/> Single audit 2 <input type="checkbox"/> Program-specific audit	<b>3.</b> Audit period covered 1 <input checked="" type="checkbox"/> Annual 3 <input type="checkbox"/> Other — <input type="text"/> Months 2 <input type="checkbox"/> Biennial
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**4. Auditee Identification Numbers****a.** Primary Employer Identification Number (EIN)

7 2 - 1 2 4 1 5 9 2

**d.** Data Universal Numbering System (DUNS) Number -  - **b.** Are multiple EINs covered in this report? 1 ☐ Yes 2 ☒ No**e.** Are multiple DUNS covered in this report? 1 ☐ Yes 2 ☒ No**c.** If Part I, Item 4b = "Yes," complete Part I, Item 4c on the continuation sheet on Page 4.**f.** If Part I, Item 4e = "Yes," complete Part I, Item 4f on the continuation sheet on Page 4.**5. AUDITEE INFORMATION****a.** Auditee name  
ST. GABRIEL HEALTH CLINIC, INC.**b.** Auditee address (Number and street)

5760 MONTICELLO DRIVE

City

ST. GABRIEL

State

ZIP + 4 Code

LA

7 0 7 7 6 - **c.** Auditee contact

Name

EMMA TANNER

Title

ACCOUNTING SUPERVISOR

**d.** Auditee contact telephone

(225) 642 - 9676

**e.** Auditee contact FAX

(225) 642 - 9696

**f.** Auditee contact E-mail

ETANNER@STGABRIELCAC.ORG

**6. PRIMARY AUDITOR INFORMATION**

(To be completed by auditor)

**a.** Primary auditor name

BANKS, FINLEY, WHITE &amp; CO., CPA

**b.** Primary auditor address (Number and street)

308 HIGHLAND PARK COVE

City

RIDGELAND

State

ZIP + 4 Code

MS

3 9 1 5 7 - **c.** Primary auditor contact

Name

DAVID EWING, JR.

Title

PARTNER

**d.** Primary auditor contact telephone

(601) 353 - 5423

**e.** Primary auditor contact FAX

(601) 353 - 5426

**f.** Primary auditor contact E-mail

DEWING@BFWCPA.COM

**g. AUDITEE CERTIFICATION STATEMENT** - This is to certify that, to the best of my knowledge and belief, the auditee has: (1) engaged an auditor to perform an audit in accordance with the provisions of OMB Circular A-133 for the period described in Part I, Items 1 and 3; (2) the auditor has completed such audit and presented a signed audit report which states that the audit was conducted in accordance with the provisions of the Circular; and, (3) the information included in **Parts I, II, and III** of this data collection form is accurate and complete. I declare that the foregoing is true and correct.

**g. AUDITOR STATEMENT** - The data elements and information included in this form are limited to those prescribed by OMB Circular A-133. The information included in Parts II and III of the form, except for Part III, Items 7, 8, and 9a-9g, was transferred from the auditor's report(s) for the period described in Part I, Items 1 and 3, and **is not a substitute** for such reports. The auditor has not performed any auditing procedures since the date of the auditor's report(s). A copy of the reporting package required by OMB Circular A-133, which includes the complete auditor's report(s), is available in its entirety from the auditee at the address provided in Part I of this form. As required by OMB Circular A-133, the information in **Parts II and III** of this form was entered in this form by the auditor based on information included in the reporting package. The auditor has not performed any additional auditing procedures in connection with the completion of this form.

Auditee certification

Date

ELECTRONICALLY CERTIFIED

9/26/2012

Name of certifying official

VICTOR C. KIRK

Title of certifying official

CEO

**7a. Add Secondary auditor information? (Optional)**1 ☐ Yes 2 ☒ No**b.** If "Yes," complete **Part I, Item 8** on the continuation sheet on page 5.

Auditor certification

Date

ELECTRONICALLY CERTIFIED

6/8/2012



**PART II FINANCIAL STATEMENTS (To be completed by auditor)****1. Type of audit report**Mark either: 1 ☒ Unqualified opinion **OR**any combination of: 2 ☐ Qualified opinion 3 ☐ Adverse opinion 4 ☐ Disclaimer of opinion**2. Is a "going concern" explanatory paragraph included in the audit report?**1 ☐ Yes 2 ☒ No**3. Is a significant deficiency disclosed?**1 ☐ Yes 2 ☒ No**4. Is a material weakness disclosed?**1 ☐ Yes 2 ☒ No**5. Is a material noncompliance disclosed?**1 ☐ Yes 2 ☒ No**PART III FEDERAL PROGRAMS (To be completed by auditor)****1. Does the auditor's report include a statement that the auditee's financial statements include departments, agencies, or other organizational units expending \$500,000 or more in Federal awards that have separate A-133 audits which are not included in this audit? (AICPA Audit Guide, Chapter 13)**1 ☐ Yes 2 ☒ No**2. What is the dollar threshold to distinguish Type A and Type B programs? (OMB Circular A-133 § .520(b))**

\$ 300,000

**3. Did the auditee qualify as a low-risk auditee? (§ .530)**1 ☐ Yes 2 ☒ No**4. Is a significant deficiency disclosed for any major program? (§ .510(a)(1))**1 ☐ Yes 2 ☒ No**5. Is a material weakness disclosed for any major program? (§ .510(a)(1))**1 ☐ Yes 2 ☒ No**6. Are any known questioned costs reported? (§ .510(a)(3) or (4))**1 ☐ Yes 2 ☒ No**7. Were Prior Audit Findings related to direct funding shown in the Summary Schedule of Prior Audit Findings? (§ .315(b))**1 ☐ Yes 2 ☒ No**8. Indicate which Federal agency(ies) have current year audit findings related to direct funding or prior audit findings shown in the Summary Schedule of Prior Audit Findings related to direct funding. (Mark (X) all that apply or None)**98 ☐ U.S. Agency for International Development10 ☐ Agriculture23 ☐ Appalachian Regional Commission11 ☐ Commerce94 ☐ Corporation for National and Community Service12 ☐ Defense84 ☐ Education81 ☐ Energy66 ☐ Environmental Protection Agency39 ☐ General Services Administration93 ☐ Health and Human Services97 ☐ Homeland Security14 ☐ Housing and Urban Development03 ☐ Institute of Museum and Library Services15 ☐ Interior16 ☐ Justice17 ☐ Labor09 ☐ Legal Services Corporation43 ☐ National Aeronautics and Space Administration89 ☐ National Archives and Records Administration05 ☐ National Endowment for the Arts06 ☐ National Endowment for the Humanities47 ☐ National Science Foundation07 ☐ Office of National Drug Control Policy59 ☐ Small Business Administration96 ☐ Social Security Administration19 ☐ U.S. Department of State20 ☐ Transportation21 ☐ Treasury64 ☐ Veterans Affairs00 ☒ None☐ Other - Specify:

Primary EIN: 7 2 - 1 2 4 1 5 9 2

**PART III FEDERAL PROGRAMS - Continued****9. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR**

CFDA Number		Research and development (c)	A R A3 (d)	Name of Federal program (e)	Amount expended (f)	Direct award (g)	Major program (h)		If yes, type of audit report 4 (i)	10. AUDIT FINDINGS	
Federal Agency Prefix 1 (a)	Extension 2 (b)						1	2		Type(s) of compliance requirement(s) 5 (a)	Audit finding reference number(s) 6 (b)
9 3	.224	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	HEALTH CENTER CLUSTER	\$ 506,623 .00	1 <input checked="" type="checkbox"/> Y 2 <input type="checkbox"/> N	1 <input checked="" type="checkbox"/> Y 2 <input type="checkbox"/> N	U		O	N/A
9 3	.527	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	AFFORDABLE CARE ACT - HEALTH CENTER PLANNING GRANT	\$ 35,000 .00	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N	1 <input type="checkbox"/> Y 2 <input checked="" type="checkbox"/> N			O	N/A
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**PART I**

List the multiple Employer Identification Numbers (EINs) covered in this report.

**f.** List the multiple DUNS covered in the report.

[illegible]

**PART I****GENERAL INFORMATION - Continued****8. Part I, Item 8, Secondary Auditor's Contact Information. (List the Secondary Auditor's Contact information)**

1. a. Secondary Auditor name N / A		2. a. Secondary Auditor name		3. a. Secondary Auditor name	
b. Secondary Auditor address (Number and street)		b. Secondary Auditor address (Number and street)		b. Secondary Auditor address (Number and street)	
City		City		City	
State ZIP + 4 Code		State ZIP + 4 Code		State ZIP + 4 Code	
c. Secondary Auditor contact Name		c. Secondary Auditor contact Name		c. Secondary Auditor contact Name	
Title		Title		Title	
d. Secondary Auditor contact telephone		d. Secondary Auditor contact telephone		d. Secondary Auditor contact telephone	
e. Secondary Auditor contact FAX		e. Secondary Auditor contact FAX		e. Secondary Auditor contact FAX	
f. Secondary Auditor contact E-mail		f. Secondary Auditor contact E-mail		f. Secondary Auditor contact E-mail	
4. a. Secondary Auditor name		5. a. Secondary Auditor name		6. a. Secondary Auditor name	
b. Secondary Auditor address (Number and street)		b. Secondary Auditor address (Number and street)		b. Secondary Auditor address (Number and street)	
City		City		City	
State ZIP + 4 Code		State ZIP + 4 Code		State ZIP + 4 Code	
c. Secondary Auditor contact Name		c. Secondary Auditor contact Name		c. Secondary Auditor contact Name	
Title		Title		Title	
d. Secondary Auditor contact telephone		d. Secondary Auditor contact telephone		d. Secondary Auditor contact telephone	
e. Secondary Auditor contact FAX		e. Secondary Auditor contact FAX		e. Secondary Auditor contact FAX	
f. Secondary Auditor contact E-mail		f. Secondary Auditor contact E-mail		f. Secondary Auditor contact E-mail	